

		FOR BHF USE			

LL2

Supportive Living Facility

**2017
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES
COST REPORT FOR
SUPPORTIVE LIVING FACILITIES
(FISCAL YEAR 2017)**

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN SECTION 146.265 OF THE 89 IL ADMIN CODE. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS.

<p>I. Facility ID Number: <u>1000097</u></p> <p>Facility Name: <u>Evergreen Place Alton</u></p> <p>Address: <u>100 Glenhaven Drive</u> <u>Alton</u> <u>62002</u> Number City Zip Code</p> <p>County: <u>Madison</u></p> <p>Telephone Number: (<u>618</u>) <u>462-1500</u> Fax # ()</p> <p>Federal Employer ID Number: _____</p> <p>Date Current Owners were Certified: <u>9/2015</u></p> <p>Type of Ownership:</p> <table border="0"> <tr> <td><input type="checkbox"/> VOLUNTARY, NON-PROFIT</td> <td><input checked="" type="checkbox"/> PROPRIETARY</td> <td><input type="checkbox"/> GOVERNMENTAL</td> </tr> <tr> <td><input type="checkbox"/> Charitable Corp.</td> <td><input type="checkbox"/> Individual</td> <td><input type="checkbox"/> State</td> </tr> <tr> <td><input type="checkbox"/> Trust</td> <td><input type="checkbox"/> Partnership</td> <td><input type="checkbox"/> County</td> </tr> <tr> <td>IRS Exemption Code _____</td> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Other _____</td> </tr> <tr> <td></td> <td><input type="checkbox"/> "Sub-S" Corp.</td> <td></td> </tr> <tr> <td></td> <td><input checked="" type="checkbox"/> Limited Liability Co.</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Trust</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Other _____</td> <td></td> </tr> </table> <p>In the event there are further questions about this report, please contact: Name: <u>David M Underwood</u> Telephone Number: () _____ Email Address: _____</p>	<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL	<input type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State	<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input type="checkbox"/> County	IRS Exemption Code _____	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____		<input type="checkbox"/> "Sub-S" Corp.			<input checked="" type="checkbox"/> Limited Liability Co.			<input type="checkbox"/> Trust			<input type="checkbox"/> Other _____		<p>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>1/1/2017</u> to <u>12/31/2017</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <table border="1"> <tr> <td data-bbox="1438 820 1626 1047" rowspan="2">Officer or Administrator of Provider</td> <td>(Signed) _____</td> <td>(Date) _____</td> </tr> <tr> <td>(Type or Print Name) <u>David M Underwood</u></td> <td></td> </tr> <tr> <td></td> <td>(Title) <u>EVP/CFO</u></td> <td></td> </tr> <tr> <td data-bbox="1438 1047 1626 1356" rowspan="4">Paid Preparer</td> <td>(Signed) _____</td> <td>(Date) _____</td> </tr> <tr> <td>(Print Name and Title) _____</td> <td></td> </tr> <tr> <td>(Firm Name & Address) _____</td> <td></td> </tr> <tr> <td>(Telephone) () _____ Fax # () _____</td> <td></td> </tr> </table> <p align="right">MAIL TO: BUREAU OF HEALTH FINANCE IL DEPT OF HEALTHCARE AND FAMILY SERVICES 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630</p>	Officer or Administrator of Provider	(Signed) _____	(Date) _____	(Type or Print Name) <u>David M Underwood</u>			(Title) <u>EVP/CFO</u>		Paid Preparer	(Signed) _____	(Date) _____	(Print Name and Title) _____		(Firm Name & Address) _____		(Telephone) () _____ Fax # () _____	
<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL																																								
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Facility Name Evergreen Place Alton

Report Period Beginning: 1/1/2017 Ending: 12/31/2017

III. STATISTICAL DATA

A. Certified units; enter number of units and unit days

Date of change in certified units / /

	1	2	3	4	
	Units at Beginning of Report Period	Type of Apartment	Units at End of Report Period	Unit Days During Report Period	
1	92	Single Unit Apartment	92	33,580	1
2		Double Unit Apartment			2
3		Other			3
4	92	TOTALS	92	33,580	4

B. Census-For the entire report period.

	1 Type of Unit	2 3 4 5 Resident Days by Unit and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
5	Single Unit	19,016	13,959		32,975	5
6	Double Unit					6
7	Other					7
8	TOTALS	19,016	13,959		32,975	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 98.20%

D. Indicate the number of paid bed-hold days the SLF had during this year
 None Also, indicate the number of unpaid bed-hold days the SLF had during this year. **(Do not include bed-hold days in Section B.)**

E. Does page 3 include expenses for services or investments not directly related to SLF services?

YES NO

F. Does the BALANCE SHEET reflect any non-SLF assets?

YES NO

G. List all services provided by your facility for non-residents.
 (E.g., day care, "meals on wheels", outpatient therapy)

H. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

I. Is your fiscal year identical to your tax year? YES NO
 Tax Year: _____ Fiscal Year: _____

* All facilities other than governmental must report on the accrual basis.

J. Does the facility have any Illinois Housing Development Authority Loans outstanding? No If yes, did the facility make all of the required payments of interest and principle? _____
 If no, explain. _____

K. Does the facility have any loans from the Federal Home Loan Bank outstanding? No If yes, did the facility make all of the required payments of interest and principle? _____
 If no, explain. _____

L. Does the facility have any loans from the IL Dept of Commerce and Economic Opportunity outstanding? No If yes, did the facility make all of the required payments of interest and principle? _____
 If no, explain. _____

Facility Name: Evergreen Place Alton

Report Period Beginning:

1/1/2017

Ending: 12/31/2017

IV. COST CENTER EXPENSES (please round to the nearest dollar)

Operating Expenses		Costs Per General Ledger				Reclassifications and Adjustments	Adjusted Total	
		Salary/Wage 1	Supplies 2	Other 3	Total 4			
A. General Services								
1	Dietary and Food Purchase	207,123	278,687		485,810		485,810	1
2	Housekeeping, Laundry and Maintenance	99,148	104,173		203,321		203,321	2
3	Heat and Other Utilities			145,795	145,795		145,795	3
4	Other (specify):							4
5	TOTAL General Services	306,271	382,860	145,795	834,926		834,926	5
B. Health Care and Programs								
6	Health Care/ Personal Care	416,927	2,925	11,062	430,914		430,914	6
7	Activities and Social Services	40,141	11,539		51,680		51,680	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	457,068	14,464	11,062	482,594		482,594	9
C. General Administration								
10	Administrative and Clerical	217,496	18,825	223,133	459,454	(42,318)	417,136	10
11	Marketing Materials, Promotions and Advertising			45,877	45,877		45,877	11
12	Employee Benefits and Payroll Taxes			185,009	185,009		185,009	12
13	Insurance-Property, Liability and Malpractice			21,898	21,898		21,898	13
14	Other (specify):							14
15	TOTAL General Administration	217,496	18,825	475,917	712,238	(42,318)	669,920	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	980,835	416,149	632,774	2,029,758	(42,318)	1,987,440	16
Capital Expenses								
D. Ownership								
17	Depreciation					301,843	301,843	17
18	Interest			5,736	5,736	349,008	354,744	18
19	Real Estate Taxes					110,664	110,664	19
20	Rent -- Facility and Grounds			748,874	748,874	(684,146)	64,728	20
21	Rent -- Equipment			27,427	27,427		27,427	21
22	Other (specify): State Replacement Tax			5,307	5,307		5,307	22
23	TOTAL Ownership			787,344	787,344	77,369	864,713	23
24	GRAND TOTAL (Sum of lines 16 and 23)	980,835	416,149	1,420,118	2,817,102	35,051	2,852,153	24

Facility Name: Evergreen Place Alton

Report Period Beginning 1/1/2017 Ending: 12/31/2017

V. STAFFING AND SALARY COSTS (Please report each line separately.)

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1.81	\$ 59.93	1
2	Licensed Practical Nurses	1.02	19.75	2
3	Certified Nurse Assistants	11.75	11.32	3
4	Activity Director & Assistants	1.65	11.77	4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants	9.53	10.60	7
8	Dishwashers			8
9	Maintenance Workers	1.30	16.51	9
10	Housekeepers	2.85	9.20	10
11	Laundry			11
12	Managers			12
13	Other Administrative	0.99	46.17	13
14	Clerical	3.20	18.65	14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	34.10	\$ 14.13	17

VI. (A) STATEMENT OF COMPENSATION AND OTHER PAYMENTS TO OWNERS, RELATIVES AND MEMBERS OF THE BOARD OF DIRECTORS.

	NAME and FUNCTION	Ownership Interest	Average Hours Per Work Week Devoted to this Business	Amount of Compensation for this Reporting Period	
1	Heritage Enterprises	50.00%	None	\$ 200,000	1
2	Steve Horve	17.50%	None	70,000	2
3	Jeff Horve	17.50%	None	70,000	3
4	Development Services Grp	15.00%	None	60,000	4
5					5
Total				\$ 400,000	6

VI. (B) Management fees paid to unrelated parties

		Amount of Fee	
1	Heritage Operations Group	\$ 167,040	1
2			2
Total		\$ 167,040	3

VII. RELATED ORGANIZATIONS

A. Enter below the names of all related organizations. Attach an additional schedule if necessary.

RELATED SLF's & HEALTH CARE BUSINESSES

Name	1	City	2

OTHER RELATED BUSINESS ENTITIES

Name	3	City	4	Type of Business	5
Evergreen Glenhaven Real Estate				Real estate	

B. Does your facility receive services from a parent organization or home office; the costs for which were not included on page 3? YES NO

Name of related entity: _____ If yes, what is the value of those services? \$ _____
 (Please attach a separate schedule itemizing those services.)

C. Does page 3 include any costs derived from transactions (including rent) with related parties? YES NO

If so, please attach a separate schedule detailing the nature of those services, their costs as they appear on your books and the underlying cost to the related party (i.e., not including markup).

Facility Name: Evergreen Place Alton

Report Period Beginning:

1/1/2017

Ending:

12/31/2017

VIII. OWNERSHIP COSTS

A. Purchase price of land 90,000 Year land was acquired 2015

B. Building Depreciation -- Including Fixed Equipment. Round all numbers to the nearest dollar. *Total units on this schedule must agree with page 2.

	1 Units*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	92		2015		\$ 9,430,000	\$ 235,750		\$ 235,750	\$	\$	1
2											2
3											3
4											4
5											5
Improvement Type											
6	Construct new exterior signage			2016	4,144	276		276			6
7	Install new booster pump			2016	2,709	181		181			7
8	Acquired carpet roll for future use			2016	4,139	276		276			8
9	Replaced roof railings - safety			2017	7,350	490		490			9
10	Purchased and installed carpet throughout facility			2017	18,091	640		640			10
11											11
12											12
13											13
14											14
15											15
16											16
17	TOTAL (lines 1 thru 16)				\$ 9,466,433	\$ 237,613		\$ 237,613	\$	\$	17

C. Equipment Depreciation -- Including Transportation.

	Type	1 Cost	2 Current Book Depreciation	3 Straight Line Depreciation	4 Adjustments	5 Life in Years	6 Accumulated Depreciation	
18	Movable Equipment	\$ 421,392	\$ 58,230	\$ 58,230	\$		\$ -	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 421,392	\$ 58,230	\$ 58,230	\$		\$	20

D. Depreciable Non-Care Assets Included in General Ledger.

	1 Description and Year Acquired	2 Cost	3 Current Book Depreciation	4 Accumulated Depreciation	
21	Site Improvement 2015	\$ 90,000	\$ 6,000	\$	21
22					22
23					23
24	TOTALS (lines 21, 22 and 23)	\$ 90,000	\$ 6,000	\$	24

Facility Name: Evergreen Place Alton

Report Period Beginning: 1/1/2017

Ending:

12/31/2017

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2017

(last day of reporting year)

		1	2	
		Operating	After	
			Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 484,459	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>89,934</u>)	377,814		3
4	Supply Inventory (priced at)	12,559		4
5	Short-Term Investments			5
6	Prepaid Insurance	5,462		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	23,505		8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 903,799	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost			16
17	Accumulated Depreciation (book methods)			17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 903,799	\$	25

		1	2	
		Operating	After	
			Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 105,709	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable			30
31	Accrued Taxes Payable			31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35				35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 105,709	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable			39
40	Bonds Payable			40
41	Deferred Compensation			41
	Other Long-Term Liabilities(specify):			
42				42
43				43
44	TOTAL Long-Term Liabilities (sum of lines 38 thru 43)	\$	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 105,709	\$	45
46	TOTAL EQUITY	\$ 798,090	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 903,799	\$	47

*(See instructions.)

Facility Name: Evergreen Place Alton

Report Period Beginning: 1/1/2017

Ending:

12/31/2017

XII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this Schedule to Schedule IV.)

		1	
I. Revenue		Amount	
A. SLF Resident Care			
1	Gross SLF Resident Revenue	\$ 3,327,158	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 3,327,158	3
B. Other Operating Revenue			
4	Special Services		4
5	Other Health Care Services		5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care	13,651	8
9	Non-Resident Meals		9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 13,651	11
C. Non-Operating Revenue			
12	Contributions		12
13	Interest and Other Investment Income		13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$	14
D. Other Revenue (specify):			
15	Miscellaneous		15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 3,340,809	18

		2	
II. Expenses		Amount	
A. Operating Expenses			
19	General Services	834,926	19
20	Health Care/ Personal Care	482,594	20
21	General Administration	712,238	21
B. Capital Expense			
22	Ownership	787,344	22
C. Other Expenses			
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify):		25
26			26
27			27
28	TOTAL EXPENSES (sum of lines 19 thru 27)	\$ 2,817,102	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 523,707	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 523,707	31
III. Net Resident Care Revenue detailed by Payer Source			
32	Medicaid - Net Inpatient Revenue	\$	32
33	Private Pay - Net Inpatient Revenue		33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$	37

Description	G/L Balance	Cost Rpt Grouping	Sch 5 pg 3 Line #	Sch 5 pg 3 Col #	Sch 6 pg 3 Line #	Adjustment Amount			
PETTY CASH	484,459						1,009	1,009 CASH	484,459
CASH IN BANK							1,100	1,100 ACCTS REC	467,748
CASH IN BANK-PAYROLL							1,101	1,101 ALLOW. FO	-89,934
ACCOUNTS RECEIVABLE	377,814						1,110	1,110 ACCTS RECEIV-M/C	
MEDICARE RECEIVABLES							1,125	1,125 ACCTS RECEIV-IPA	
IPA INCOME RECEIVABLE							1,135	1,135 ACCTS RECEIV-IC	
MEDICARE COST REPORT							1,140	1,140 UNAPPLIED CASH RECEIPTS	
ACCOUNTS RECEIVABLE-IC							1,145	1,145 A/R SUSPENSE-REFUNDS	
UNAPPLIED CASH RECEIPTS							1,200	1,200 PREPAID EXP	5,462
A/R SUSPENSE-REFUNDS							1,220	1,220 OTHER PREPAID EXPENSES	
ACCRUED INTEREST REC							1,300	1,300 DIETARY IN	11,940
PREPAID INSURANCE	5,462						1,310	1,310 SUPPLIES IN	619
OTHER PREPAID EXPENSES							1,320	1,320 LINEN INVENTORY	
FOOD INVENTORY	12,559						1,409	1,409 LAND	0
SUPPLIES INVENTORY							1,450	1,450 FURNITURE	0
LAND	0						1,460	ACCUM DEI	0
FURNITURE & EQUIPMENT	0						1,475	1,475 BUILDING	0
ACCUM DEPR-FURN & EQUIP	0						1,490	1,490 ACCUM DEI	0
BUILDING & IMPROVEMENT	0						1,530	1,530 RESIDENT F	0
ACCUM DEPR-BUILDING	0						1,550	1,550 LOAN FEES	0
RESIDENT FUNDS	0						1,551	1,551 LOAN FEES ADDED	
LOAN FEES	0						1,850	1,850 INTERCOMI	23,505
REAL ESTATE TAX ESCROW							2,010	2,010 ACCOUNTS	-105,709
REIMBURSABLE PURCHASES							2,100	2,095 BONUSES PAYABLE	
INTRACOMPANY	23,505						2,100	2,100 ACCRUED F	0
ACCOUNTS PAYABLE	-105,709						2,100	2,100 PR CLEARING-BENEFITS	
BONUSES PAYABLE							2,100	2,100 PR CLEARING-LABOR	
ACCRUED PAYROLL	0						2,110	2,110 ACCRUED F	0
ACCRUED VACATION PAY	0						2,120	2,120 U.C. TAXES PAYABLE	
UC TAXES PAYABLE							2,125	2,125 FICA TAXES	0
FICA TAX PAYABLE	0	0					2,130	2,130 FEDERAL W/H TAX PAYABLE	
FIT PAYABLE							2,140	2,140 STATE W/H TAX PAYABLE	
STATE W/H PAYABLE		0					2,152	2,152 WORKERS COMP ACCRUAL	
EARNED INCOME CREDIT							2,225	2,225 EMPLOYEE INSURANCE REFUND	
UC FED CREDIT REDUCTION							2,230	2,230 PAYROLL SAVINGS	
PAYROLL SAVINGS							2,235	2,240 UNITED FUND	

Evergreen Glenhaven Operations LLC
2017 SLF Cost Report
Adjustment For Related Party Transactions

Evergreen Glenhaven Operations LLC leases the facility from a related party, Evergreen Glenhaven Real Estate LLC. The following entry eliminates rent payments made from the Operating LLC to the Real Estate LLC and adds the actual cost of depreciation, interest/amortization and real estate taxes from the books of the Real Estate LLC.

<u>Schedule IV Line & Description</u>	<u>Original</u>	<u>Adjustment</u>	<u>Ending</u>
L 17 - Depreciation	\$ 0	301,843	301,843
L 18 - Interest	0	349,008	349,008
L 19 Real Estate Taxes	0	110,664	110,664
L 20 Rent - Facilities and Grounds	748,874	(684,146)	64,728

Note: Ground rent is paid to a non-related party.